



**Viera East
Community Development
District**

Unaudited Financial Reporting

July 31, 2022



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Viera East
Community Development District
 Combined Balance Sheet
 July 31, 2022

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
Assets						
Operating Account	\$602,397	\$583,275	---	---	\$593,326	\$1,778,998
Accounts Receivable	---	---	---	---	\$328	\$328
Due From Golf Course	\$59,809	---	---	---	---	\$59,809
Due From General Fund	---	---	---	---	\$268,718	\$268,718
Due from Capital Reserve	---	---	---	---	\$22,922	\$22,922
Due from Other	---	---	---	---	\$5,590	\$5,590
Due from Capital Projects	---	\$154,918	---	---	---	\$154,918
Inventory - Pro Shop	---	---	---	---	\$42,142	\$42,142
Inventory - Hook and Eagle	---	---	---	---	\$23,492	\$23,492
Investments:						
State Board	---	\$122,167	---	---	---	\$122,167
Benefit Assessment- Series 2012	---	---	---	---	\$4,127	\$4,127
Reserve - Series 2012	---	---	---	---	\$280,138	\$280,138
Bond Service- Series 2012	---	---	---	---	\$7	\$7
Reserve- Series 2020	---	---	\$234,614	---	---	\$234,614
Temporary Interest Series 2020	---	---	\$90,335	---	---	\$90,335
Project- Series 2020	---	---	---	\$2,758,620	---	\$2,758,620
Improvements (Net of Depreciation)	---	---	---	---	\$1,089,032	\$1,089,032
Prepaid Expenses- Debt	---	---	---	---	\$91,833	\$91,833
Prepaid Expenses- Operations	\$3,074	---	---	---	\$31,202	\$34,276
Total Assets	\$665,281	\$860,360	\$324,949	\$2,758,620	\$2,452,857	\$7,062,066
Liabilities						
Accounts Payable	\$19,772	---	---	---	\$30,248	\$50,020
Accrued Expenses	---	---	---	---	\$106	\$106
Deferred Revenue- Season Advance	---	---	---	---	\$54,371	\$54,371
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$3,039	\$3,039
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$154,637	\$154,637
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	---	---	---	\$59,809	\$59,809
Accrued Interest Payable	---	---	---	---	\$53,706	\$53,706
Sales Tax Payable	---	---	---	---	\$20,319	\$20,319
Event Deposits	---	---	---	---	(\$9,038)	(\$9,038)
Due to Golf Course	\$268,718	\$22,922	---	---	---	\$291,641
Due to Capital Reserve	---	---	---	\$154,918	---	\$154,918
Accrued Payroll Payable	\$13,191	---	---	---	\$36,042	\$49,233
Bonds Payable - Series 2012	---	---	---	---	\$2,470,000	\$2,470,000
Bond Discount	---	---	---	---	(\$13,414)	(\$13,414)
Deferred Loss	---	---	---	---	(\$130,973)	(\$130,973)
Fund Equity						
Net Assets	---	---	---	---	(\$277,810)	(\$277,810)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$3,074	---	---	---	---	\$3,074
Unassigned	\$184,526	---	---	---	---	\$184,526
Assigned- Capital Reserve Fund	---	\$837,437	---	---	---	\$837,437
Restricted for Capital Projects	---	---	---	\$2,603,702	---	\$2,603,702
Restricted for Debt Service	---	---	\$324,949	---	---	\$324,949
Total Liabilities, Fund Equity, Other	\$665,281	\$860,360	\$324,949	\$2,758,620	\$2,452,857	\$7,062,066

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending July 31, 2022

	Adopted Budget	Prorated Budget 7/31/22	Actual 7/31/22	Variance
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Revenues

Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$46,900	\$46,900	\$0
Donations for Park Material	\$0	\$0	\$5,975	\$5,975
Miscellaneous Income- Farmers Market	\$0	\$0	\$13,871	\$13,871
Interest Income	\$100	\$83	\$55	(\$29)

Total Revenues

	\$864,536	\$855,139	\$874,957	\$19,817
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Administrative Expenditures

Supervisors Fees	\$30,496	\$25,413	\$20,990	\$4,424
Engineering Fees	\$5,000	\$4,167	\$875	\$3,292
Attorney's Fees	\$5,000	\$4,167	\$9,528	(\$5,361)
Dissemination	\$1,000	\$833	\$833	\$0
Trustee Fees	\$5,600	\$4,667	\$0	\$4,667
Annual Audit	\$6,500	\$5,417	\$0	\$5,417
Collection Agent	\$2,500	\$2,083	\$2,083	\$0
Management Fees	\$103,454	\$86,211	\$86,212	(\$0)
Postage	\$1,500	\$1,250	\$1,571	(\$321)
Printing & Binding	\$2,500	\$2,083	\$4,655	(\$2,571)
Insurance- Liability	\$8,040	\$6,700	\$5,830	\$870
Legal Advertising	\$1,500	\$1,250	\$797	\$453
Other Current Charges	\$1,500	\$1,250	\$242	\$1,008
Office Supplies	\$1,500	\$1,250	\$180	\$1,070
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,250	\$3,542	\$3,542	(\$0)

Total Administrative

	\$180,515	\$150,458	\$137,511	\$12,947
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Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending July 31, 2022

	Adopted Budget	Prorated Budget 7/31/22	Actual 7/31/22	Variance
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Operating Expenditures

Salaries	\$147,487	\$122,906	\$129,616	(\$6,711)
Administration Fee	\$1,388	\$1,157	\$925	\$232
FICA Expense	\$11,283	\$9,403	\$9,267	\$135
Health Insurance	\$17,410	\$14,508	\$14,352	\$157
Workers Compensation	\$2,891	\$2,409	\$2,085	\$325
Unemployment	\$842	\$702	\$681	\$21
Other Contractual	\$7,500	\$6,250	\$11,983	(\$5,733)
Marketing- Lifestyle/Amenities	\$18,000	\$15,000	\$15,899	(\$899)
Training	\$500	\$417	\$0	\$417
Uniforms	\$500	\$417	\$0	\$417
Total Operating	\$207,801	\$173,168	\$184,808	(\$11,640)

Maintenance Expenditures

Canal Maintenance	\$14,000	\$11,667	\$0	\$11,667
Lake Bank Restoration	\$30,000	\$24,000	\$24,000	\$0
Environmental Services	\$20,000	\$16,667	\$1,409	\$15,258
Water Management System	\$99,000	\$82,500	\$95,762	(\$13,262)
Midge Control	\$15,000	\$12,500	\$0	\$12,500
Contingencies	\$2,000	\$1,667	\$3,157	(\$1,491)
Fire Line Maintenance	\$2,000	\$2,000	\$2,000	\$0
Basin Repair	\$3,000	\$2,500	\$117	\$2,383
Total Maintenance	\$185,000	\$153,500	\$126,445	\$27,055

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending July 31, 2022

	Adopted Budget	Prorated Budget 7/31/22	Actual 7/31/22	Variance
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Grounds Maintenance Expenditures

Salaries	\$166,108	\$138,423	\$111,573	\$26,851
Administrative Fees	\$3,446	\$2,872	\$1,850	\$1,022
FICA	\$12,707	\$10,589	\$8,168	\$2,421
Health Insurance	\$28,182	\$23,485	\$15,220	\$8,265
Workers Compensation	\$3,256	\$2,713	\$1,828	\$885
Unemployment	\$2,506	\$2,088	\$897	\$1,191
Telephone	\$6,250	\$5,208	\$6,020	(\$812)
Utilities	\$7,200	\$6,000	\$7,603	(\$1,603)
Property Appraiser	\$1,990	\$1,658	\$1,989	(\$330)
Insurance- Property	\$2,197	\$1,831	\$2,196	(\$365)
Repairs	\$15,000	\$12,500	\$19,712	(\$7,212)
Fuel	\$10,000	\$8,333	\$17,699	(\$9,365)
Park Maintenance	\$7,500	\$6,250	\$11,664	(\$5,414)
Sidewalk Repair	\$10,000	\$8,333	\$0	\$8,333
Chemicals	\$4,000	\$3,333	\$3,309	\$25
Contingencies	\$4,000	\$3,333	\$2,972	\$361
Refuse	\$6,000	\$5,000	\$5,040	(\$40)
Office Supplies	\$750	\$625	\$0	\$625
Uniforms	\$3,000	\$2,500	\$2,836	(\$336)
Fire Alarm System	\$7,500	\$6,250	\$5,116	\$1,135
Rain Bird Pump System	\$27,576	\$22,980	\$23,444	(\$464)
Park Materials	\$0	\$0	\$2,773	(\$2,773)

Total Grounds Maintenance	\$329,168	\$274,307	\$251,907	\$22,400
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Total Expenditures	\$902,484	\$751,432	\$700,671	\$50,761
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Operating Income (Loss)	(\$37,948)	\$103,707	\$174,285	\$70,578
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Non Operating Revenues/(Expenditures)

Reserve Funding- Transfer Out (Capital Reserve)	(\$5,000)	(\$5,000)	(\$5,000)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0

Total Non Operating Revenues/(Expenditures)	(\$5,000)	(\$5,000)	(\$5,000)	\$0
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Excess Revenue/(Expenditures)	(\$42,948)	\$98,707	\$169,285	\$70,578
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Beginning Fund Balance	\$42,948			\$194,315
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Ending Fund Balance	\$0		\$363,600	
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Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending July 31, 2022

	Adopted Budget	Prorated Budget 7/31/22	Actual 7/31/22	Variance
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Revenues

Interest Income	\$1,000	\$833	\$508	(\$326)
Reserve Funding - Transfer In (General)	\$5,000	\$5,000	\$5,000	\$0
Reserve Funding - Transfer In (Golf)	\$6,694	\$6,694	\$6,694	\$0
Reserve Funding - Transfer In (PY Excess)	\$0	\$0	\$450,000	\$450,000
Interfund Transfer In- Water Management Bonds	\$0	\$0	\$68,842	\$68,842

Total Revenues	\$12,694	\$12,527	\$531,043	\$518,516
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Expenditures

Capital Outlay	\$100,000	\$0	\$0	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0

Total Expenditures	\$125,000	\$0	\$0	\$0
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Excess Revenues/(Expenditures)	(\$112,306)		\$531,043	
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Beginning Fund Balance	\$315,696		\$306,394	
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Ending Fund Balance	\$203,390		\$837,437	
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Viera East
Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending July 31, 2022

Check Date	Vendor	Detail	Amount
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Capital Outlay

FY2022

Total

\$ -

Viera East

Community Development District

Debt Service Fund Series 2006
Statement of Revenues & Expenditures
For Period Ending July 31, 2022

	Adopted Budget	Prorated Budget 7/31/22	Actual 7/31/22	Variance
Revenues				
Special Assessments	\$2,089,942	\$2,089,942	\$2,005,735	(\$84,207)
Interest Income	\$100	\$83	\$41	(\$42)
Total Revenues	\$2,090,042	\$2,090,025	\$2,005,776	(\$84,249)
Expenditures				
Interfund Transfer Out- Capital Reserve	\$0	\$0	\$68,842	(\$68,842)
Series 2006				
Interest-11/1	\$65,119	\$65,119	\$65,119	\$0
Interest-5/1	\$65,119	\$65,119	\$65,119	\$0
Principal-5/1	\$2,265,000	\$2,265,000	\$2,265,000	\$0
Total Expenditures	\$2,395,238	\$2,395,238	\$2,464,079	\$0
Excess Revenues/(Expenditures)	(\$305,196)		(\$458,303)	
Beginning Fund Balance	\$458,327		\$458,303	
Ending Fund Balance	\$153,131		\$0	

Viera East

Community Development District

Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending July 31, 2022

	Adopted Budget	Prorated Budget 7/31/22	Actual 7/31/22	Variance
<u>Revenues</u>				
Interest Income	\$500	\$417	\$17	(\$399)
Total Revenues	\$500	\$417	\$17	(\$399)
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$90,308	\$90,308	\$90,308	\$0
Interest-5/1	\$90,308	\$90,308	\$90,308	\$0
Total Expenditures	\$180,615	\$180,615	\$180,615	\$0
Excess Revenues/(Expenditures)	(\$180,115)		(\$180,598)	
Beginning Fund Balance	\$270,953		\$505,547	
Ending Fund Balance	\$90,838		\$324,949	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending July 31, 2022

	Actual 7/31/22
<u>Revenues</u>	
Interest Income	\$193
Total Revenues	\$193
<u>Expenditures</u>	
Capital Outlay	\$2,180,698
Cost of Issuance	\$0
Total Expenditures	\$2,180,698
Excess Revenues/(Expenditures)	(\$2,180,505)
Beginning Fund Balance	\$4,784,207
Ending Fund Balance	\$2,603,702

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending July 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,112	2,260	852	38,331	30,967	7,364
Member Rounds	10,000	667	641	26	7,970	8,785	(815)
Comp Rounds	3,000	104	192	(88)	1,686	2,636	(950)
EZ Links	3,000	0	192	(192)	-	2,569	(2,569)
GolfNow	2,000	320	128	192	2,555	1,757	798
Total Memberships	60	4	-	4	59	60	(1)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$34	\$37	(\$3)	\$41	\$41	(\$0)
<i>Revenues</i>							
Greens Fees	\$1,426,357	\$105,996	\$82,729	\$23,267	\$1,553,318	\$1,265,892	\$287,426
Gift Cards- Sales	\$25,000	\$601	\$1,450	(\$849)	\$7,976	\$22,188	(\$14,212)
Gift Cards- Usage	(\$25,000)	(\$1,226)	(\$1,450)	\$224	(\$15,012)	(\$22,188)	\$7,176
Season Advance/Trail Fees	\$210,000	\$19,765	\$12,180	\$7,585	\$228,728	\$186,375	\$42,353
Associate Memberships	\$42,000	\$1,185	\$2,436	(\$1,251)	\$25,919	\$37,275	(\$11,356)
Driving Range	\$80,000	\$7,542	\$4,640	\$2,902	\$91,419	\$71,000	\$20,419
Golf Lessons	\$2,100	\$935	\$122	\$813	\$3,240	\$1,864	\$1,376
Merchandise Sales	\$115,000	\$9,737	\$6,670	\$3,067	\$107,783	\$102,063	\$5,721
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,521	(\$2)	\$15,193	\$15,197	(\$4)
Miscellaneous Income	\$15,000	\$43	\$1,251	(\$1,208)	\$9,413	\$12,498	(\$3,085)
Total Revenues	\$1,908,696	\$146,098	\$111,549	\$34,549	\$2,027,977	\$1,692,163	\$335,814
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,271	\$1,251	(\$20)	\$12,514	\$12,498	(\$16)
Telephone	\$2,500	\$194	\$209	\$15	\$1,477	\$2,083	\$606
Postage	\$2,000	\$0	\$167	\$167	\$0	\$1,666	\$1,666
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$833	\$833
Utilities	\$15,900	\$348	\$1,326	\$978	\$3,684	\$13,248	\$9,563
Repairs & Maintenance	\$8,000	\$601	\$667	\$66	\$15,072	\$6,666	(\$8,407)
Marketing- Golf Marketing	\$39,000	\$2,078	\$3,253	\$1,174	\$16,362	\$32,495	\$16,133
Bank Charges	\$35,000	\$327	\$2,919	\$2,592	\$33,794	\$29,162	(\$4,632)
Office Supplies	\$4,000	\$244	\$334	\$89	\$3,043	\$3,333	\$290
Operating Supplies	\$5,000	\$222	\$417	\$195	\$2,871	\$4,166	\$1,295
Dues, Licenses & Subscriptions	\$8,000	\$0	\$667	\$667	\$9,193	\$6,666	(\$2,528)
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Training, Education & Employee Relations	\$3,000	\$593	\$250	(\$343)	\$1,153	\$2,500	\$1,347
Contractual Security	\$3,000	\$0	\$250	\$250	\$3,328	\$2,500	(\$829)
IT Services	\$3,000	\$625	\$250	(\$375)	\$4,049	\$2,500	(\$1,549)
Total Golf Course Expenditures	\$144,900	\$6,503	\$12,085	\$5,581	\$106,542	\$120,731	\$14,189

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending July 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$239,595	\$19,955	\$19,965	\$11	\$194,447	\$199,655	\$5,208
Administrative Fee	\$19,039	\$1,216	\$1,587	\$371	\$13,438	\$15,865	\$2,427
FICA Expense	\$18,329	\$1,434	\$1,527	\$93	\$14,569	\$15,274	\$704
Health Insurance	\$739	\$1,258	\$62	(\$1,196)	\$8,900	\$616	(\$8,284)
Workers Compensation	\$4,696	\$311	\$391	\$80	\$3,173	\$3,913	\$741
Unemployment	\$12,835	\$422	\$1,070	\$647	\$4,778	\$10,695	\$5,917
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,574	\$1,833	\$260
Utilities	\$22,500	\$1,725	\$1,875	\$150	\$17,793	\$18,750	\$957
Repairs	\$250	\$0	\$21	\$21	\$1,647	\$208	(\$1,439)
Pest Control	\$1,200	\$93	\$100	\$7	\$977	\$1,000	\$23
Supplies	\$10,000	\$869	\$833	(\$35)	\$9,507	\$8,333	(\$1,174)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,250	\$1,250
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,667	\$1,666
Fuel	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Cart Lease	\$87,763	\$7,333	\$7,314	(\$19)	\$71,689	\$73,136	\$1,447
Cart Maintenance	\$4,000	\$1,090	\$333	(\$756)	\$6,114	\$3,333	(\$2,781)
Driving Range	\$10,000	\$0	\$833	\$833	\$8,028	\$8,333	\$305
Total Golf Operation Expenditures	\$437,146	\$35,705	\$36,428	\$723	\$356,634	\$364,278	\$7,645
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$7,983	\$6,417	(\$1,566)	\$65,215	\$64,167	(\$1,049)
Total Merchandise Sales	\$77,000	\$7,983	\$6,417	(\$1,566)	\$65,215	\$64,167	(\$1,049)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending July 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$420,047	\$34,188	\$35,004	\$816	\$350,766	\$350,039	(\$727)
Administrative Fees	\$9,595	\$591	\$800	\$208	\$6,415	\$7,996	\$1,581
FICA Expense	\$32,134	\$2,568	\$2,678	\$110	\$26,269	\$26,778	\$509
Employee Insurance	\$43,225	\$2,373	\$3,602	\$1,229	\$27,115	\$36,021	\$8,906
Workers Compensation	\$9,341	\$351	\$778	\$427	\$5,569	\$7,784	\$2,215
Unemployment	\$7,165	\$114	\$597	\$483	\$3,792	\$5,971	\$2,179
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$3,333	\$3,333
Utilities/Water	\$26,200	\$2,861	\$2,183	(\$678)	\$22,384	\$21,833	(\$551)
Repairs	\$48,000	\$3,432	\$4,000	\$568	\$30,532	\$40,000	\$9,468
Fuel & Oil	\$40,000	\$3,885	\$3,333	(\$551)	\$36,432	\$33,333	(\$3,099)
Pest Control	\$1,000	\$108	\$83	(\$24)	\$1,025	\$833	(\$192)
Irrigation/Drainage	\$30,000	\$183	\$2,500	\$2,317	\$9,442	\$25,000	\$15,558
Sand and Topsoil	\$26,500	\$1,368	\$2,208	\$840	\$13,052	\$22,083	\$9,031
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$4,531	\$5,833	\$1,302
Fertilizer	\$139,000	\$9,128	\$11,583	\$2,455	\$147,280	\$115,833	(\$31,446)
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$0	\$13,750	\$13,750
Trash Removal	\$2,000	\$207	\$167	(\$40)	\$2,104	\$1,667	(\$437)
Contingency	\$6,000	\$0	\$500	\$500	\$11,271	\$11,271	\$0
First Aid	\$800	\$0	\$67	\$67	\$467	\$667	\$200
Office Supplies	\$1,000	\$0	\$83	\$83	\$310	\$833	\$523
Operating Supplies	\$15,000	\$439	\$1,250	\$811	\$10,808	\$12,500	\$1,692
Training	\$1,000	\$0	\$83	\$83	\$2,389	\$833	(\$1,555)
Janitorial Supplies	\$1,000	\$15	\$83	\$68	\$56	\$833	\$778
Janitorial Services	\$20,000	\$950	\$1,667	\$717	\$9,472	\$16,667	\$7,195
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$1,663	\$833	(\$830)
Uniforms	\$8,500	\$639	\$708	\$69	\$8,586	\$7,083	(\$1,503)
Equipment Rental	\$2,000	\$34	\$167	\$132	\$335	\$1,667	\$1,331
Equipment Lease	\$177,975	\$18,895	\$14,831	(\$4,064)	\$136,568	\$148,313	\$11,744
Small Tools	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Total Golf Course Maintenance	\$1,096,482	\$82,331	\$91,374	\$9,043	\$868,635	\$920,006	\$51,371

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending July 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$5,886	\$1,250	(\$4,636)
Engineering	\$0	\$5,610	\$0	(\$5,610)	\$6,590	\$0	(\$6,590)
Arbitrage	\$600	\$0	\$50	\$50	\$450	\$500	\$50
Dissemination	\$1,000	\$83	\$83	\$0	\$833	\$833	\$0
Trustee Fees	\$4,100	\$0	\$342	\$342	\$8,178	\$3,417	(\$4,762)
Annual Audit	\$1,500	\$0	\$125	\$125	\$0	\$1,250	\$1,250
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$46,900	\$46,900	\$0
Insurance	\$85,019	\$7,531	\$7,085	(\$446)	\$77,062	\$70,849	(\$6,212)
Property Taxes	\$10,000	\$827	\$833	\$6	\$11,462	\$8,333	(\$3,128)
Total Administrative Expenditures	\$159,999	\$18,742	\$13,333	(\$5,409)	\$157,361	\$133,333	(\$24,028)
Total Revenues	\$1,908,696	\$146,098	\$111,549	\$34,549	\$2,027,977	\$1,692,163	\$335,814
Total Expenditures	\$1,915,527	\$151,264	\$159,636	\$8,372	\$1,554,386	\$1,602,515	\$48,128
Operating Income (Loss)	(\$6,831)	(\$5,166)	(\$48,087)	\$42,922	\$473,591	\$89,648	\$383,943
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$77,318	\$46,688	\$30,631	\$528,141	\$466,875	\$61,266
Interest Income	\$1,000	\$2	\$83	(\$82)	\$13	\$833	(\$820)
Reserve Funding- Transfer Out (Capital Reserve)	(\$6,694)	\$0	(\$558)	(\$558)	(\$6,694)	(\$6,694)	\$0
Reserve Funding- Transfer Out (PY Excess)	\$0	\$0	\$0	\$0	(\$450,000)	\$0	(\$450,000)
Interfund Transfer In- Restaurant	\$17,700	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$300	\$0	\$300
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$117,021)	(\$117,021)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$353,167)	(\$354,167)	\$1,000
Total Non Operating Revenues/(Expenditures)	\$6,831	\$30,201	(\$906)	\$29,991	(\$398,427)	(\$10,173)	(\$388,254)
Change in Net Assets	\$0	\$25,035	(\$48,993)	\$72,913	\$75,164	\$79,475	(\$4,311)
Beginning Net Assets	\$0	----	----	----	(\$328,497)	----	----
Ending Net Assets	\$0	----	----	----	(\$253,333)	----	----

Viera East

Community Development District

Restaurant- Hook & Eagle
Statement of Revenues & Expenditures
For Period Ending July 31, 2022

	Adopted Budget	Prorated Budget 7/31/22	Actual 7/31/22	Variance
<i>Revenues</i>				
Food Sales	\$9,200	\$7,667	\$208,329	\$200,663
Snack Sales	\$0	\$0	\$524	\$524
Wine Sales	\$400	\$333	\$8,712	\$8,379
Beer Sales	\$6,400	\$5,333	\$120,642	\$115,309
Beverage Sales	\$1,600	\$1,333	\$31,908	\$30,575
Liquor Sales	\$2,400	\$2,000	\$66,351	\$64,351
Gift Card Sales	\$0	\$0	\$8,829	\$8,829
Gift Cards Usage	\$0	\$0	\$0	\$0
Total Revenues	\$20,000	\$16,667	\$445,295	\$428,629
<i>Restaurant Expenditures</i>				
Restaurant Manager Contract	\$0	\$0	\$54,167	(\$54,167)
Salaries	\$0	\$0	\$118,338	(\$118,338)
Administrative Fee	\$0	\$0	\$5,356	(\$5,356)
FICA Expense	\$0	\$0	\$12,901	(\$12,901)
Health Insurance	\$0	\$0	\$11,757	(\$11,757)
Workers Compensation	\$0	\$0	\$1,829	(\$1,829)
Unemployment	\$0	\$0	\$4,500	(\$4,500)
Telephone	\$0	\$0	\$2,968	(\$2,968)
Utilities	\$0	\$0	\$9,126	(\$9,126)
Pest Control	\$1,200	\$1,000	\$974	\$26
Equipment Lease	\$1,100	\$917	\$1,108	(\$192)
Repairs	\$0	\$0	\$6,940	(\$6,940)
Kitchen Equipment/Supplies	\$0	\$0	\$6,844	(\$6,844)
Paper & Plastic Supplies	\$0	\$0	\$7,693	(\$7,693)
Operating Supplies	\$0	\$0	\$24,200	(\$24,200)
Food Cost	\$0	\$0	\$84,755	(\$84,755)
Snack Cost	\$0	\$0	\$7,250	(\$7,250)
Beer Cost	\$0	\$0	\$52,576	(\$52,576)
Beverage Cost	\$0	\$0	\$15,768	(\$15,768)
Wine Cost	\$0	\$0	\$3,444	(\$3,444)
Liquor Cost	\$0	\$0	\$17,315	(\$17,315)
First Aid	\$0	\$0	\$206	(\$206)
Entertainment	\$0	\$0	\$11,555	(\$11,555)
Delivery/Gas	\$0	\$0	\$3,026	(\$3,026)
Uniforms	\$0	\$0	\$474	(\$474)
Dues & License	\$0	\$0	\$4,701	(\$4,701)
Total Restaurant Expenditures	\$2,300	\$1,917	\$469,772	(\$467,856)
Operating Income (Loss)	\$17,700	\$14,750	(\$24,477)	(\$39,227)
<i>Non Operating Revenues/(Expenditures)</i>				
Interfund Transfer Out- Golf Course	(\$17,700)	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$17,700)	\$0	\$0	\$0
Excess Revenue/(Expenditures)	\$0	\$14,750	(\$24,477)	(\$39,227)
Beginning Fund Balance	\$0		\$0	
Ending Fund Balance	\$0		(\$24,477)	

**Viera East General Fund
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$231,577	\$488,701	\$10,364	\$16,052	\$5,215	\$28,893	\$27,354	\$0	\$0	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$46,900
Donations for Park Material	\$1,250	\$1,200	\$0	\$1,200	\$0	\$0	\$625	\$500	\$1,200	\$0	\$0	\$0	\$5,975
Miscellaneous Income- Farmers Market	\$745	\$777	\$863	\$2,896	\$715	\$5,194	\$1,003	\$228	\$1,148	\$304	\$0	\$0	\$13,871
Interest Income	\$52	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
Total Revenues	\$6,737	\$238,244	\$494,253	\$19,151	\$21,458	\$15,099	\$35,211	\$32,772	\$7,038	\$4,994	\$0	\$0	\$874,957
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,343	\$2,247	\$2,473	\$1,341	\$2,471	\$2,367	\$2,243	\$2,018	\$2,243	\$2,243	\$0	\$0	\$20,990
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$1,025	\$0	(\$150)	\$0	\$0	\$0	\$0	\$875
Attorney's Fees	\$0	\$3,289	\$2,879	\$1,096	\$1,538	\$0	\$597	\$0	\$130	\$0	\$0	\$0	\$9,528
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$2,083
Management Fees	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$0	\$0	\$86,212
Postage	\$3	\$25	\$790	\$145	\$0	(\$129)	\$64	\$41	\$1	\$632	\$0	\$0	\$1,571
Printing & Binding	\$32	\$83	\$99	\$111	\$3	\$3,565	\$88	\$86	\$231	\$357	\$0	\$0	\$4,655
Insurance- Liability	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$5,830
Legal Advertising	\$0	\$0	\$623	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$797
Other Current Charges	\$82	\$25	\$23	\$0	\$0	\$27	\$20	\$24	\$20	\$21	\$0	\$0	\$242
Office Supplies	\$0	\$10	\$10	\$10	\$0	\$10	\$10	\$10	\$10	\$110	\$0	\$0	\$180
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Information Technology	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$0	\$0	\$3,542
Total Administrative	\$11,485	\$15,528	\$16,747	\$12,726	\$13,862	\$16,715	\$12,872	\$11,879	\$12,484	\$13,213	\$0	\$0	\$137,511
<i>Operating Expenditures</i>													
Salaries	\$13,286	\$12,015	\$13,478	\$12,571	\$11,895	\$12,260	\$13,512	\$12,973	\$12,560	\$15,067	\$0	\$0	\$129,616
Administration Fee	\$100	\$91	\$99	\$88	\$85	\$88	\$97	\$94	\$91	\$91	\$0	\$0	\$925
FICA Expense	\$914	\$805	\$915	\$993	\$882	\$909	\$1,002	\$966	\$950	\$931	\$0	\$0	\$9,267
Health Insurance	\$804	\$812	\$1,653	\$1,718	\$1,718	\$1,718	\$1,536	\$1,176	\$1,608	\$1,608	\$0	\$0	\$14,352
Workers Compensation	\$239	\$216	\$243	\$188	\$188	\$194	\$213	\$205	\$198	\$200	\$0	\$0	\$2,085
Unemployment	\$0	\$0	\$86	\$483	\$89	\$2	\$6	\$9	\$6	\$0	\$0	\$0	\$681
Other Contractual	\$1,008	\$857	\$933	\$1,369	\$1,658	\$1,368	\$1,374	\$1,494	\$1,232	\$690	\$0	\$0	\$11,983
Marketing- Lifestyle/Amenities	\$2,400	\$783	\$1,437	\$1,200	\$1,200	\$1,503	\$2,400	\$2,577	\$2,400	\$0	\$0	\$0	\$15,899
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$18,751	\$15,579	\$18,844	\$18,610	\$17,715	\$18,042	\$20,140	\$19,495	\$19,045	\$18,587	\$0	\$0	\$184,808

**Viera East General Fund
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$24,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,000
Environmental Services	\$0	\$0	\$0	\$0	\$0	\$720	\$545	\$144	\$0	\$0	\$0	\$0	\$1,409
Water Management System	\$8,368	\$10,218	\$9,768	\$9,343	\$9,193	\$10,903	\$8,568	\$10,718	\$9,768	\$8,918	\$0	\$0	\$95,762
Midge Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$1,200	\$0	\$0	\$1,957	\$0	\$0	\$0	\$0	\$0	\$3,157
Fire Line Maintenance	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0	\$0	\$0	\$0	\$117
Total Maintenance	\$10,368	\$10,218	\$9,768	\$34,543	\$9,193	\$11,623	\$11,188	\$10,862	\$9,768	\$8,918	\$0	\$0	\$126,445
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,209	\$10,821	\$12,528	\$9,815	\$10,162	\$10,763	\$11,512	\$11,522	\$11,101	\$11,140	\$0	\$0	\$111,573
Administrative Fees	\$200	\$182	\$163	\$212	\$171	\$176	\$194	\$188	\$182	\$182	\$0	\$0	\$1,850
FICA	\$894	\$792	\$922	\$710	\$742	\$776	\$840	\$847	\$830	\$816	\$0	\$0	\$8,168
Health Insurance	\$1,079	\$1,630	\$1,376	\$1,721	\$1,721	\$1,721	\$1,516	\$1,179	\$1,638	\$1,638	\$0	\$0	\$15,220
Workers Compensation	\$220	\$195	\$215	\$155	\$161	\$168	\$182	\$182	\$175	\$176	\$0	\$0	\$1,828
Unemployment	\$0	\$0	\$172	\$178	\$307	\$138	\$35	\$34	\$29	\$3	\$0	\$0	\$897
Telephone	\$557	\$611	\$555	\$545	\$545	\$586	\$584	\$584	\$847	\$606	\$0	\$0	\$6,020
Utilities	\$904	\$830	\$684	\$879	\$779	\$675	\$637	\$633	\$782	\$802	\$0	\$0	\$7,603
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance- Property	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$0	\$0	\$2,196
Repairs	\$1,095	\$5,140	\$454	\$47	\$1,332	\$3,765	\$86	\$1,306	\$26	\$6,463	\$0	\$0	\$19,712
Fuel	\$2,254	\$450	\$1,330	\$1,497	\$1,387	\$1,101	\$3,127	\$2,064	\$2,632	\$1,857	\$0	\$0	\$17,699
Park Maintenance	\$0	\$0	\$146	\$803	\$2,232	\$589	\$1,881	\$1,268	\$91	\$4,654	\$0	\$0	\$11,664
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$459	\$663	\$0	\$0	\$746	\$0	\$924	\$516	\$0	\$0	\$0	\$3,309
Contingencies	\$0	\$800	\$0	\$926	\$0	\$1,100	\$0	\$0	\$146	\$0	\$0	\$0	\$2,972
Refuse	\$240	\$480	\$240	\$480	\$480	\$720	\$0	\$0	\$0	\$2,400	\$0	\$0	\$5,040
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$215	\$161	\$350	\$259	\$259	\$641	\$215	\$227	\$283	\$227	\$0	\$0	\$2,836
Fire Alarm System	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$0	\$0	\$5,116
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$0	\$0	\$23,444
Park Materials	\$0	\$1,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,025	\$0	\$0	\$2,773
Total Grounds Maintenance	\$22,896	\$27,328	\$25,045	\$21,257	\$23,306	\$26,693	\$23,838	\$24,219	\$22,307	\$35,017	\$0	\$0	\$251,907
Total Expenditures	\$63,499	\$68,652	\$70,403	\$87,137	\$64,076	\$73,073	\$68,038	\$66,454	\$63,604	\$75,735	\$0	\$0	\$700,671
Operating Income (Loss)	(\$56,762)	\$169,592	\$423,850	(\$67,986)	(\$42,618)	(\$57,974)	(\$32,827)	(\$33,682)	(\$56,567)	(\$70,741)	\$0	\$0	\$174,285
<i>Non-Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,000)	\$0	\$0	\$0	(\$5,000)
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,000)	\$0	\$0	\$0	(\$5,000)
Excess Revenue/(Expenditures)	(\$56,762)	\$169,592	\$423,850	(\$67,986)	(\$42,618)	(\$57,974)	(\$32,827)	(\$33,682)	(\$61,567)	(\$70,741)	\$0	\$0	\$169,285

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	3,263	3,227	3,817	3,732	4,526	4,934	4,648	3,948	3,124	3,112	0	0	38,331
Member Rounds	701	814	784	794	870	1,054	864	717	705	667	0	0	7,970
Comp Rounds	214	329	156	234	142	157	137	120	93	104	0	0	1,686
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	308	71	293	178	246	287	276	292	284	320	0	0	2,555
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$40	\$40	\$46	\$46	\$47	\$40	\$33	\$35	\$34	\$0	\$0	\$400
Revenues:													
Greens Fees	\$129,023	\$129,054	\$153,395	\$170,075	\$207,689	\$234,291	\$185,022	\$130,722	\$108,051	\$105,996	\$0	\$0	\$1,553,318
Gift Cards - Sales	\$349	\$397	\$3,300	\$219	\$706	\$680	\$665	\$359	\$702	\$601	\$0	\$0	\$7,976
Gift Cards - Usage	(\$1,925)	(\$281)	(\$1,538)	(\$2,627)	(\$2,218)	(\$1,556)	(\$1,335)	(\$1,391)	(\$914)	(\$1,226)	\$0	\$0	(\$15,012)
Season Advance/Trail Fees	\$20,573	\$22,472	\$21,895	\$24,159	\$26,317	\$26,856	\$24,956	\$21,006	\$20,730	\$19,765	\$0	\$0	\$228,728
Associate Memberships	\$1,738	\$2,565	\$3,555	\$4,582	\$3,792	\$4,078	\$2,212	\$1,106	\$1,106	\$1,185	\$0	\$0	\$25,919
Driving Range	\$7,266	\$7,328	\$10,607	\$7,590	\$9,971	\$11,312	\$10,812	\$10,225	\$8,765	\$7,542	\$0	\$0	\$91,419
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$335	\$335	\$405	\$355	\$935	\$0	\$0	\$3,240
Merchandise Sales	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$14,223	\$8,644	\$9,737	\$0	\$0	\$107,783
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$15,193
Miscellaneous Income	\$574	\$253	\$404	\$417	\$486	\$1,291	\$797	\$4,677	\$471	\$43	\$0	\$0	\$9,413
Total Revenues	\$171,495	\$171,201	\$203,533	\$214,192	\$258,445	\$291,004	\$239,730	\$182,851	\$149,428	\$146,098	\$0	\$0	\$2,027,977
Golf Course Expenditures:													
Other Contractual Services	\$1,246	\$1,763	\$609	\$1,232	\$1,281	\$1,268	\$1,269	\$1,426	\$1,149	\$1,271	\$0	\$0	\$12,514
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$171	\$194	\$194	\$194	\$194	\$0	\$0	\$1,477
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$342	\$393	\$671	\$338	\$356	\$402	\$335	\$342	\$158	\$348	\$0	\$0	\$3,684
Repairs & Maintenance	\$2,527	\$2,610	\$1,886	\$2,006	\$2,910	\$818	\$1,020	\$158	\$537	\$601	\$0	\$0	\$15,072
Advertising	\$1,735	\$1,748	\$2,434	\$1,739	\$1,329	\$1,814	\$974	\$1,454	\$1,058	\$2,078	\$0	\$0	\$16,362
Bank Charges	\$2,979	\$4,423	\$4,390	\$6,157	\$5,709	\$4,145	\$249	\$351	\$5,064	\$327	\$0	\$0	\$33,794
Office Supplies	\$636	\$129	\$340	\$238	\$230	\$640	\$292	\$226	\$68	\$244	\$0	\$0	\$3,043
Operating Supplies	\$157	\$164	\$516	\$434	\$179	\$125	\$332	\$179	\$564	\$222	\$0	\$0	\$2,871
Dues, Licenses & Subscriptions	\$180	\$0	\$388	\$0	\$7,140	\$573	\$0	\$772	\$140	\$0	\$0	\$0	\$9,193
Drug Testing - All Departments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$91	\$234	\$73	\$0	\$0	\$0	\$124	\$38	\$593	\$0	\$0	\$1,153
Contractual Security	\$0	\$0	\$268	\$151	\$0	\$0	\$0	\$0	\$2,910	\$0	\$0	\$0	\$3,328
IT Services	\$810	\$0	\$575	\$1,230	\$0	\$332	\$0	\$477	\$0	\$625	\$0	\$0	\$4,049
Total Golf Course Expenditures	\$10,719	\$11,426	\$12,416	\$13,704	\$19,240	\$10,288	\$4,664	\$5,703	\$11,879	\$6,503	\$0	\$0	\$106,542

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Operations:</i>													
Salaries	\$19,463	\$16,253	\$17,856	\$16,580	\$17,980	\$20,943	\$22,417	\$22,302	\$20,698	\$19,955	\$0	\$0	\$194,447
Administrative Fee	\$1,427	\$1,298	\$1,510	\$1,216	\$1,334	\$1,353	\$1,435	\$1,378	\$1,271	\$1,216	\$0	\$0	\$13,438
FICA Expense	\$1,475	\$1,231	\$1,352	\$1,256	\$1,363	\$1,590	\$1,693	\$1,631	\$1,544	\$1,434	\$0	\$0	\$14,569
Health Insurance	\$521	\$596	\$663	\$631	\$689	\$631	\$1,660	\$1,051	\$1,199	\$1,258	\$0	\$0	\$8,900
Workers Compensation	\$350	\$293	\$308	\$262	\$284	\$331	\$354	\$352	\$327	\$311	\$0	\$0	\$3,173
Unemployment	\$401	\$266	\$403	\$591	\$642	\$331	\$672	\$572	\$478	\$422	\$0	\$0	\$4,778
Golf Printing	\$0	\$0	\$0	\$1,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,574
Utilities	\$342	\$2,726	\$1,459	\$903	\$3,212	\$2,031	\$1,905	\$1,795	\$1,696	\$1,725	\$0	\$0	\$17,793
Repairs	\$50	\$0	\$0	\$0	\$0	\$1,396	\$0	\$0	\$201	\$0	\$0	\$0	\$1,647
Pest Control	\$122	\$95	\$99	\$95	\$95	\$95	\$95	\$95	\$93	\$93	\$0	\$0	\$977
Supplies	\$508	\$1,371	\$1,697	\$1,906	\$910	\$423	\$282	\$1,058	\$484	\$869	\$0	\$0	\$9,507
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$7,363	\$7,072	\$6,908	\$7,169	\$7,333	\$7,363	\$7,072	\$6,908	\$7,169	\$7,333	\$0	\$0	\$71,689
Cart Maintenance	\$1,148	\$33	\$0	\$0	\$0	\$1,260	\$0	\$1,640	\$944	\$1,090	\$0	\$0	\$6,114
Driving Range	\$0	\$3,000	\$1,015	\$365	\$250	\$404	\$809	\$809	\$1,376	\$0	\$0	\$0	\$8,028
Total Golf Operation Expenditures	\$33,170	\$34,233	\$33,270	\$32,547	\$34,092	\$38,151	\$38,394	\$39,591	\$37,481	\$35,705	\$0	\$0	\$356,634
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$6,990	\$2,274	\$7,983	\$0	\$0	\$65,215
Total Merchandise Sales	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$6,990	\$2,274	\$7,983	\$0	\$0	\$65,215

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i><u>Golf Course Maintenance:</u></i>													
Salaries	\$38,081	\$36,410	\$40,894	\$34,707	\$31,197	\$31,610	\$34,364	\$34,885	\$34,431	\$34,188	\$0	\$0	\$350,766
Administrative Fees	\$701	\$674	\$743	\$644	\$603	\$574	\$632	\$652	\$602	\$591	\$0	\$0	\$6,415
FICA Expense	\$2,851	\$2,732	\$3,065	\$2,588	\$2,324	\$2,359	\$2,563	\$2,613	\$2,607	\$2,568	\$0	\$0	\$26,269
Employee Insurance	\$2,315	\$2,739	\$2,978	\$3,912	\$2,877	\$2,992	\$2,592	\$2,073	\$2,265	\$2,373	\$0	\$0	\$27,115
Workers Compensation	\$685	\$654	\$703	\$548	\$493	\$499	\$543	\$550	\$543	\$351	\$0	\$0	\$5,569
Unemployment	\$71	\$94	\$577	\$1,158	\$824	\$466	\$161	\$176	\$150	\$114	\$0	\$0	\$3,792
Fire Alarm System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$1,886	\$1,987	\$1,957	\$1,464	\$2,526	\$2,357	\$2,544	\$2,784	\$2,018	\$2,861	\$0	\$0	\$22,384
Repairs	\$2,736	\$2,093	\$3,012	\$3,159	\$4,577	\$1,861	\$1,611	\$5,666	\$2,384	\$3,432	\$0	\$0	\$30,532
Fuel & Oil	\$4,791	\$1,084	\$2,917	\$3,039	\$2,577	\$2,235	\$6,350	\$4,190	\$5,363	\$3,885	\$0	\$0	\$36,432
Pest Control	\$112	\$99	\$95	\$99	\$99	\$99	\$104	\$104	\$108	\$108	\$0	\$0	\$1,025
Irrigation/Drainage	\$1,231	\$581	\$926	\$1,039	\$1,908	\$1,398	\$1,138	\$738	\$301	\$183	\$0	\$0	\$9,442
Sand and Topsoil	\$990	\$1,031	\$489	\$2,858	\$1,444	\$341	\$341	\$3,248	\$943	\$1,368	\$0	\$0	\$13,052
Flower/Mulch	\$497	\$973	\$1,508	\$973	\$497	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$4,531
Fertilizer	\$32,201	\$4,395	\$11,196	\$12,630	\$13,609	\$15,770	\$19,638	\$17,319	\$11,394	\$9,128	\$0	\$0	\$147,280
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$207	\$414	\$0	\$243	\$207	\$207	\$207	\$207	\$207	\$207	\$0	\$0	\$2,104
Contingency	\$3,950	\$0	\$113	\$0	\$45	\$4,200	\$0	\$2,850	\$113	\$0	\$0	\$0	\$11,271
First Aid	\$129	\$22	\$0	\$0	\$141	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$467
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310	\$0	\$0	\$0	\$0	\$310
Operating Supplies	\$3,147	\$1,116	\$1,579	\$935	\$377	\$1,407	\$1,023	\$785	\$0	\$439	\$0	\$0	\$10,808
Training	\$0	\$886	\$0	\$45	\$78	\$145	\$275	\$960	\$0	\$0	\$0	\$0	\$2,389
Janitorial Supplies	\$0	\$30	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$56
Janitorial Services	\$922	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$0	\$0	\$9,472
Soil & Water Testing	\$707	\$707	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,663
Uniforms	\$669	\$797	\$1,645	\$663	\$620	\$854	\$819	\$1,107	\$773	\$639	\$0	\$0	\$8,586
Equipment Rental	\$34	\$33	\$34	\$34	\$31	\$34	\$33	\$34	\$33	\$34	\$0	\$0	\$335
Equipment Lease	\$8,520	\$13,473	\$12,789	\$14,276	\$11,517	\$12,180	\$15,699	\$15,302	\$13,919	\$18,895	\$0	\$0	\$136,568
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$107,431	\$73,972	\$88,421	\$85,966	\$79,527	\$82,622	\$91,585	\$97,678	\$79,103	\$82,331	\$0	\$0	\$868,635
<i><u>Administrative Expenditures:</u></i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,886	\$0	\$0	\$0	\$0	\$5,886
Engineering	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$770	\$0	\$5,610	\$0	\$0	\$6,590
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$8,178	\$0	\$0	\$0	\$0	\$0	\$8,178
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$46,900
Insurance	\$7,531	\$7,531	\$7,531	\$7,531	\$7,531	\$9,066	\$7,745	\$7,531	\$7,531	\$7,531	\$0	\$0	\$77,062
Property Taxes	\$0	\$870	\$740	\$5,322	\$740	\$740	\$740	\$740	\$740	\$827	\$0	\$0	\$11,462
Total Administrative Expenditures	\$12,515	\$13,174	\$13,045	\$17,626	\$13,045	\$14,580	\$21,887	\$19,701	\$13,045	\$18,742	\$0	\$0	\$157,361
Total Revenues	\$171,495	\$171,201	\$203,533	\$214,192	\$258,445	\$291,004	\$239,730	\$182,851	\$149,428	\$146,098	\$0	\$0	\$2,027,977
Total Expenditures	\$169,608	\$137,641	\$156,504	\$153,094	\$155,814	\$153,968	\$163,050	\$169,663	\$143,781	\$151,264	\$0	\$0	\$1,554,386
Operating Income (Loss)	\$1,887	\$33,560	\$47,029	\$61,098	\$102,631	\$137,037	\$76,680	\$13,188	\$5,647	(\$5,166)	\$0	\$0	\$473,591

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$77,318	\$77,318	\$0	\$0	\$528,141
Interest Income	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$2	\$1	\$2	\$0	\$0	\$13
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,694)	\$0	\$0	\$0	(\$6,694)
Reserve Funding- Transfer Out (PY Excess)	\$0	\$0	(\$450,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$450,000)
Interfund Transfer In- Restaurant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	\$0	\$0	(\$117,021)
Principal Expense	(\$34,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	(\$353,167)
Total Non Operating Revenues/(Expenditures)	\$571	(\$429)	(\$450,130)	(\$429)	(\$429)	(\$430)	(\$429)	(\$429)	\$23,507	\$30,201	\$0	\$0	(\$398,427)
Net Non Operating Income / (Loss)	\$2,458	\$33,131	(\$403,100)	\$60,669	\$102,201	\$136,607	\$76,250	\$12,759	\$29,154	\$25,035	\$0	\$0	\$75,164

**Viera East Restaurant
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues:</i>													
Food Sales	\$10,435	\$11,776	\$15,252	\$20,215	\$18,898	\$24,805	\$30,379	\$27,348	\$24,507	\$24,714	\$0	\$0	\$208,329
Snack Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$524	\$0	\$0	\$524
Wine Sales	\$466	\$835	\$780	\$1,100	\$876	\$1,114	\$1,235	\$945	\$960	\$401	\$0	\$0	\$8,712
Beer Sales	\$8,602	\$8,427	\$11,356	\$9,879	\$13,116	\$13,492	\$15,837	\$14,121	\$12,007	\$13,803	\$0	\$0	\$120,642
Beverage Sales	\$1,752	\$2,322	\$2,933	\$2,492	\$3,159	\$3,642	\$4,091	\$3,945	\$4,093	\$3,480	\$0	\$0	\$31,908
Liquor Sales	\$2,248	\$3,991	\$6,126	\$6,571	\$8,673	\$7,436	\$8,102	\$7,855	\$6,651	\$8,698	\$0	\$0	\$66,351
Gift Card Sales	\$349	\$1,368	\$3,782	\$219	\$706	\$680	\$665	\$359	\$702	\$0	\$0	\$0	\$8,829
Gift Cards Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$23,852	\$28,719	\$40,230	\$40,476	\$45,428	\$51,169	\$60,310	\$54,573	\$48,920	\$51,620	\$0	\$0	\$445,295
<i>Restaurant Expenditures:</i>													
Restaurant Manager Contract	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$0	\$0	\$54,167
Salaries	\$9,259	\$13,375	\$18,409	\$9,833	\$10,427	\$7,608	\$13,588	\$12,482	\$11,373	\$11,984	\$0	\$0	\$118,338
Administrative Fee	\$422	\$421	\$656	\$569	\$427	\$492	\$746	\$532	\$540	\$550	\$0	\$0	\$5,356
FICA Expense	\$801	\$1,176	\$1,736	\$1,200	\$1,150	\$1,178	\$1,523	\$1,491	\$1,324	\$1,322	\$0	\$0	\$12,901
Health Insurance	\$0	\$80	\$0	\$1,848	\$1,639	\$1,639	\$1,489	\$1,212	\$2,398	\$1,452	\$0	\$0	\$11,757
Workers Compensation	\$140	\$211	\$290	\$162	\$154	\$156	\$194	\$184	\$171	\$168	\$0	\$0	\$1,829
Unemployment	\$459	\$434	\$711	\$565	\$538	\$642	\$375	\$376	\$277	\$123	\$0	\$0	\$4,500
Telephone	\$349	\$246	\$246	\$246	\$246	\$340	\$259	\$259	\$259	\$519	\$0	\$0	\$2,968
Utilities	\$713	\$547	\$963	\$186	\$1,490	\$1,117	\$949	\$1,077	\$957	\$1,126	\$0	\$0	\$9,126
Pest Control	\$122	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$93	\$93	\$0	\$0	\$974
Equipment Lease	\$101	\$100	\$101	\$100	\$100	\$101	\$101	\$101	\$101	\$202	\$0	\$0	\$1,108
Repairs	\$1,776	\$4,168	\$0	\$0	\$427	\$0	\$125	\$294	\$150	\$0	\$0	\$0	\$6,940
Kitchen Equipment/Supplies	\$1,037	\$270	\$0	\$0	\$0	\$0	\$93	\$0	\$5,443	\$0	\$0	\$0	\$6,844
Paper & Plastic Supplies	\$867	\$511	\$686	\$1,028	\$473	\$977	\$697	\$1,351	\$444	\$659	\$0	\$0	\$7,693
Operating Supplies	\$10,181	\$1,846	\$2,638	\$1,107	\$979	\$1,822	\$1,546	\$399	\$1,064	\$2,619	\$0	\$0	\$24,200
Food Cost	\$2,158	\$6,474	\$8,355	\$7,324	\$6,633	\$9,708	\$9,425	\$8,678	\$16,534	\$9,466	\$0	\$0	\$84,755
Snack Cost	\$717	\$2,152	\$192	\$86	(\$1,143)	\$2,013	\$264	\$477	\$2,242	\$250	\$0	\$0	\$7,250
Beer Cost	\$1,967	\$5,900	\$4,876	\$4,057	\$4,696	\$7,127	\$3,152	\$9,091	\$6,431	\$5,279	\$0	\$0	\$52,576
Beverage Cost	\$743	\$2,229	\$917	\$3,040	\$434	\$2,016	\$1,381	\$1,003	\$1,711	\$2,294	\$0	\$0	\$15,768
Wine Cost	\$190	\$570	\$304	\$720	(\$79)	\$587	\$25	\$481	\$495	\$150	\$0	\$0	\$3,444
Liquor Cost	\$616	\$1,848	\$2,509	\$2,320	\$2,154	\$974	\$1,132	\$2,824	\$1,557	\$1,381	\$0	\$0	\$17,315
First Aid	\$171	\$0	\$0	\$0	\$17	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$206
Entertainment	\$300	\$0	\$800	\$750	\$650	\$1,350	\$1,950	\$1,850	\$2,405	\$1,500	\$0	\$0	\$11,555
Delivery/Gas	\$0	\$0	\$37	\$0	\$788	\$509	\$544	\$298	\$495	\$355	\$0	\$0	\$3,026
Uniforms	\$0	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474
Dues & License	\$455	\$599	\$959	\$49	\$1,869	\$49	\$49	\$49	\$49	\$574	\$0	\$0	\$4,701
Total Restaurant Expenditures	\$38,961	\$49,141	\$50,895	\$40,703	\$39,582	\$45,918	\$45,120	\$50,041	\$61,929	\$47,481	\$0	\$0	\$469,772
Operating Income (Loss)	(\$15,109)	(\$20,423)	(\$10,665)	(\$226)	\$5,846	\$5,250	\$15,189	\$4,532	(\$13,009)	\$4,138	\$0	\$0	(\$24,477)
<i>Non Operating Revenues/(Expenditures):</i>													
Interfund Transfer out- Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Non Operating Income / (Loss)	(\$15,109)	(\$20,423)	(\$10,665)	(\$226)	\$5,846	\$5,250	\$15,189	\$4,532	(\$13,009)	\$4,138	\$0	\$0	(\$24,477)

Viera East

Community Development District

ProShop
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$14,223	\$8,644	\$9,737	\$0	\$0	\$107,783
Total Revenues	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$14,223	\$8,644	\$9,737	\$0	\$0	\$107,783
<i>Expenditures</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$6,990	\$2,274	\$7,983	\$0	\$0	\$65,215
Total Expenditures	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$6,990	\$2,274	\$7,983	\$0	\$0	\$65,215
Operating Income (Loss)	\$6,430	\$2,885	\$868	\$4,832	\$98	\$3,871	\$8,225	\$7,233	\$6,370	\$1,754	\$0	\$0	\$42,568

**Viera East
Community Development District
Long Term Debt Report**

Series 2006 Water Management Refunding Bonds	
Interest Rate:	5.750%
Maturity Date:	5/1/2022
Reserve Fund Definition:	10% Max Annual Dept
Reserve Fund Requirement:	\$239,334
Reserve Fund Balance (1):	\$239,334
Bonds outstanding - 9/30/2016	\$11,855,000
Less: May 1, 2017 Principal	(\$1,710,000)
Less: May 1, 2018 Principal	(\$1,810,000)
Less: May 1, 2019 Principal	(\$1,910,000)
Less: May 1, 2020 Principal	(\$2,020,000)
Less: May 1, 2021 Principal	(\$2,140,000)
Less: May 1, 2022 Principal	(\$2,265,000)
Current Bonds Outstanding	\$0

(1) This value is covered by the Debt Service Reserve Fund Surety Bond and is not a cash balance on the District's balance sheet.

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,138
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Less: May 1, 2021 Principal	(\$425,000)
Less: May 1, 2022 Principal	(\$445,000)
Current Bonds Outstanding	\$2,025,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$234,614
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

**Viera East
Community Development District
Special Assessment Receipts - FY2022**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/10/21	\$ 66,396	\$ 15,434	\$ 39,914	\$ 11,048	\$ 66,396
11/23/21	\$ 929,820	\$ 216,143	\$ 558,959	\$ 154,718	\$ 929,820
12/9/21	\$ 1,960,557	\$ 455,745	\$ 1,178,584	\$ 326,228	\$ 1,960,557
12/21/21	\$ 141,771	\$ 32,956	\$ 85,225	\$ 23,590	\$ 141,771
1/11/22	\$ 44,584	\$ 10,364	\$ 26,801	\$ 7,419	\$ 44,584
2/9/22	\$ 69,052	\$ 16,052	\$ 41,511	\$ 11,490	\$ 69,052
3/9/22	\$ 22,435	\$ 18,702	\$ -	\$ 3,733	\$ 22,435
4/7/22	\$ 124,331	\$ 28,902	\$ 74,741	\$ 20,688	\$ 124,331
5/10/22	\$ 111,494	\$ 13,860	\$ -	\$ 97,634	\$ 111,494
6/14/22	\$ 8,724	\$ -	\$ -	\$ 8,724	\$ 8,724
6/16/22	\$ 13,033	\$ -	\$ -	\$ 13,033	\$ 13,033
	\$ 3,492,198	\$ 808,157	\$ 2,005,735	\$ 678,306	\$ 3,492,198

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,089,942	60.11%	\$ 2,005,735	\$ (2,005,735)	\$ -
General Fund	\$ 808,157	23.25%	\$ 808,157	\$ (808,157)	\$ -
Recreation Fund	\$ 578,489	16.64%	\$ 678,306	\$ (523,003)	\$ 118,322
	\$ 3,476,588	100.00%	\$ 3,492,198	\$ (3,336,895)	\$ 118,322

Percentage Collected	100.45%
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Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

	Actuals			Year to Date		
	7/31/21	7/31/22	Variance	7/31/21	7/31/22	Variance
<i>Revenues:</i>						
Greens Fees	\$ 98,191	\$ 105,996	\$ 7,805	\$ 1,400,964	\$ 1,553,318	\$ 152,354
Gift Cards - Sales	\$ 1,128	\$ 601	\$ (528)	\$ 9,711	\$ 7,976	\$ (1,735)
Gift Cards - Usage	\$ (681)	\$ (1,226)	\$ (545)	\$ (17,191)	\$ (15,012)	\$ 2,180
Season Advance/Trail Fees	\$ 17,574	\$ 19,765	\$ 2,191	\$ 198,038	\$ 228,728	\$ 30,691
Associate Memberships	\$ 553	\$ 1,185	\$ 632	\$ 37,367	\$ 25,919	\$ (11,448)
Driving Range	\$ 6,657	\$ 7,542	\$ 885	\$ 77,922	\$ 91,419	\$ 13,496
Golf Lessons	\$ 175	\$ 935	\$ 760	\$ 1,750	\$ 3,240	\$ 1,490
Merchandise Sales	\$ 11,826	\$ 9,737	\$ (2,089)	\$ 104,505	\$ 107,783	\$ 3,278
Special Assessments - Operations	\$ 1,519	\$ 1,519	\$ (0)	\$ 15,193	\$ 15,193	\$ -
Miscellaneous Income	\$ 737	\$ 43	\$ (694)	\$ 4,964	\$ 9,413	\$ 4,449
Total Revenues	\$ 137,680	\$ 146,098	\$ 8,418	\$ 1,833,222	\$ 2,027,977	\$ 194,755
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 16,757	\$ 6,503	\$ 10,253	\$ 117,572	\$ 106,542	\$ 11,030
Golf Operations	\$ 30,814	\$ 35,705	\$ (4,891)	\$ 323,266	\$ 356,634	\$ (33,368)
Merchandise Sales	\$ 5,367	\$ 7,983	\$ (2,616)	\$ 68,299	\$ 65,215	\$ 3,083
Golf Course Maintenance	\$ 80,954	\$ 82,331	\$ (1,377)	\$ 727,533	\$ 868,635	\$ (141,102)
Administrative	\$ 14,161	\$ 18,742	\$ (4,580)	\$ 137,483	\$ 157,361	\$ (19,878)
Total Expenditures	\$ 148,053	\$ 151,264	\$ (3,210)	\$ 1,374,152	\$ 1,554,386	\$ (180,234)
Operating Income/(Loss)	\$ (10,373)	\$ (5,166)	\$ 5,208	\$ 459,070	\$ 473,591	\$ 14,521